

LIFE, ACCIDENT AND HEALTH INSURERS

REQUIRED FILINGS IN THE STATE OF: CALIFORNIA

Filings Made During the Year 2014

(1) Check-list	(2) Line #	(3)  REQUIRED FILINGS	(4) NUMBER OF COPIES			(5) CA Required Electronic Filing Format (.PDF, .XLS)	(6) DUE DATE	(7) FORM SOURCE	(8) APPLICABLE NOTES
			Domestic		Foreign				
			CA	NAIC	CA				
		I. NAIC FINANCIAL STATEMENTS							
	1	Annual Statement (8 ½"x14")	1	EO	xxx	PDF (Signed) Original signature page(s) required	3/1	NAIC	FAD201
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	PDF	3/1	NAIC	FAD201
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO	xxx	PDF (Signed) Original signature page(s) required	5/15, 8/15, 11/15	NAIC	FAD201
	3	Separate Accounts Annual Statement (8 ½"x14")	1	EO	xxx	PDF	3/1	NAIC	FAD202
		II. NAIC SUPPLEMENTS							
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	PDF	4/1	NAIC	FAD210
	11	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	1	EO	xxx	PDF	3/1	Company	FAD452 D
	12	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	1	EO	xxx	PDF	3/1	Company	FAD436 D
	13	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	1	EO	xxx	PDF	3/1	Company	FAD439 D
	14	Actuarial Certification regarding use of 2001 Preferred Class Table	1	EO	xxx	PDF	3/1	Company	FAD454 D
	15	Statement of Actuarial Opinion	1	EO	xxx	PDF (Signed) Original signature page(s) required	3/1	Company	FAD440
	16	Actuarial Opinion on X-Factors	1	EO	xxx	PDF	3/1	Company	FAD442 D, E
	17	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	1	EO	xxx	PDF	3/1	Company	FAD443 D
	18	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1	EO	xxx	PDF	3/1	Company	FAD444 D
	19	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	1	EO	xxx	PDF	3/1	Company	FAD453 D
	20	Analysis of Annuity Operations by Lines of Business	1	EO	xxx	PDF	4/1	NAIC	FAD510
	21	Analysis of Increase in Annuity Reserves During Year	1	EO	xxx	PDF	4/1	NAIC	FAD515
	22	Credit Insurance Experience Exhibit	1	EO	xxx	PDF	4/1	NAIC	FAD230
	23	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	1	EO	xxx	PDF	3/1	Company	FAD437 D
	24	Health Care Exhibit (Parts 1, 2 and 3) Supplement	1	EO	xxx	PDF	4/1	NAIC	FAD215
	25	Health Care Exhibit's Allocation Report Supplement	1	EO	xxx	PDF	4/1	NAIC	FAD216
	26	Interest-Sensitive Life Insurance Products Report Forms	1	EO	xxx	PDF	4/1	NAIC	FAD280
	27	Investment Risks Interrogatories	1	EO	xxx	PDF	4/1	NAIC	FAD285
	28	Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit	1	EO	xxx	PDF	4/1	NAIC	FAD290
	29	Adjustments to the Life, Health & Annuity Guaranty Association Model Act Assessment Base Reconciliation Exhibit	1	EO	xxx	PDF	4/1	NAIC	FAD300
	30	Long-term Care Experience Reporting Forms	1	EO	xxx	PDF	4/1	NAIC	FAD340
	31	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	1	EO	xxx	PDF	3/1	Company	FAD438 D
	32	Management's Discussion & Analysis	1	EO	xxx	PDF	4/1	Company	FAD350
	33	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	PDF	3/1	NAIC	FAD360
	34	Medicare Part D Coverage Supplement	1	EO	xxx	PDF	3/1, 5/15, 8/15, 11/15	NAIC	FAD365
	35	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	PDF	3/1,5/15, 8/15, 11/15	Company	FAD136 D, G
	36	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	PDF	3/1,5/15, 8/15, 11/15	Company	FAD137 D, G
	37	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	1	EO	xxx	PDF	3/1,5/15, 8/15, 11/15	Company	FAD138 D, H
	38	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	1	EO	xxx	PDF	3/1,5/15, 8/15, 11/15	Company	FAD139 D, H
	39	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	1	EO	xxx	PDF	3/1,5/15, 8/15, 11/15	Company	FAD140 D, H
	40	Risk-Based Capital Report	1	EO	xxx	PDF (Signed) Original signature page(s) required	3/1	NAIC	FAD390
	41	RBC Certification required under C-3 Phase I	1	EO	xxx	PDF	3/1	Company	FAD450
	42	RBC Certification required under C-3 Phase II	1	EO	xxx	PDF	3/1	Company	FAD451
	43	Schedule SIS	1	N/A	N/A	PDF	3/1	NAIC	FAD420
	44	Statement on non-guaranteed elements – Exhibit 5 Int. #3	1	EO	xxx	PDF	3/1	Company	FAD370
	45	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO	xxx	PDF	3/1	Company	FAD371
	46	Supplemental Compensation Exhibit	1	N/A	N/A	PDF	3/1	NAIC	FAD460
	47	Supplemental Schedule O	1	EO	xxx	PDF	3/1	NAIC	FAD465

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			Domestic		Foreign				
			CA	NAIC	CA				
	48	Trusteed Surplus Statement	1	EO	xxx	PDF	3/1, 5/15, 8/15, 11/15	NAIC	FAD491
	49	Workers’ Compensation Carve-Out Supplement	1	EO	1	PDF	3/1	NAIC	FAD495
		III. ELECTRONIC FILING REQUIREMENTS							
	50	Annual Statement Electronic Filing	xxx	EO	xxx		3/1	NAIC	
	51	March .PDF Filing	xxx	EO	xxx		3/1	NAIC	
	52	Risk-Based Capital Electronic Filing	xxx	EO	N/A		3/1	NAIC	
	53	Risk-Based Capital .PDF Filing	xxx	EO	N/A		3/1	NAIC	
	54	Separate Accounts Electronic Filing	xxx	EO	xxx		3/1	NAIC	
	55	Separate Accounts .PDF Filing	xxx	EO	xxx		3/1	NAIC	
	56	Supplemental Electronic Filing	xxx	EO	xxx		4/1	NAIC	
	57	Supplemental .PDF Filing	xxx	EO	xxx		4/1	NAIC	
	58	Quarterly Statement Electronic Filing	xxx	EO	xxx		5/15, 8/15, 11/15	NAIC	
	59	Quarterly .PDF Filing	xxx	EO	xxx		5/15, 8/15, 11/15	NAIC	
	60	June .PDF Filing	xxx	EO	xxx		6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS							
	71	Accountants Letter of Qualifications	1	EO	1	PDF	6/1	Company	FAD221
	72	Audited Financial Report	1	EO	1	PDF	6/1	Company	FAD220
	73	Audited Financial Reports Exemption Affidavit	1	N/A	1	PDF	When applicable	Company	FAD120
	74	Communication of Internal Control Related Matters Noted in Audit	1	N/A	1	PDF	8/1	Company	FAD222
	75	Independent CPA (change)	1	N/A	N/A	PDF	When applicable	Company	FAD124
	76	Management’s Report of Internal Control Over Financial Reporting	1	N/A	N/A	PDF	8/1	Company	FAD223
	77	Notification of Adverse Financial Condition	1	N/A	1	PDF	When applicable	Company	FAD122
	78	Request for Extension/Exemption to File	1	N/A	1	PDF	When applicable	Company	FAD125
	79	Relief from the five-year rotation requirement for lead audit partner	1	EO	xxx	PDF	3/1, when applicable	Company	FAD224
	80	Relief from the one-year cooling off period for independent CPA	1	EO	xxx	PDF	3/1, when applicable	Company	FAD225
	81	Relief from the Requirements for Audit Committees	1	EO	xxx	PDF	3/1, when applicable	Company	FAD226
	82	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	PDF	When applicable	Company	FAD126
	83	CPA Awareness Letter	1	N/A	N/A	PDF	6/1	Company	FAD121
		V. STATE REQUIRED FILINGS							
	101	A & H Insurers/Reinsurers with Workers Compensation Exposures	1	N/A	1	PDF (Signed) Original signature page(s) required	3/1	CA	FAD151 J, N
	102	Actuarial Guideline 43	1	N/A	1	FAD28 DOC & XLS or FAD29 PDF & XLS	3/15, When applicable	Company	FAD28 or FAD29 D, L
	103	Actuarial Memorandum	1	N/A	1	FAD24 DOC & XLS or FAD25 PDF & XLS	3/15, When applicable	Company	FAD24 or FAD25 D, L
	104	Actuarial Statement of reserve and pricing adequacy for certain separate account guarantees for general account	1	N/A	1	PDF	3/1, When applicable	Company	FAD27 D, F
	105	Authorization for Disclosure of Financial Records	1	N/A	1	PDF (Signed) Original signature page(s) required	3/1	CA	FAD107
	106	CA Affidavit – Declaration to Valuation of Property & Securities/ Verification	1	N/A	1	PDF (Signed) Original signature page(s) required	3/1	CA	FAD105
	107	CA Trusteed Surplus Statement	1	N/A	1	PDF	3/1, 5/15, 8/15, 11/15	CA	FAD490 B
	108	Certificate of Compliance	0	N/A	1	PDF	3/1	State of Domicile	FAD101 A
	109	Certificate of Deposit	0	N/A	1	PDF	3/1	Company	FAD102 B
	110	Certificate of Valuation	0	N/A	1	PDF	6/30	Company	FAD104
	111	Disclosure of Iran-Related Investments	1	N/A	N/A	PDF & XLS	6/30	CA	FAD470 P
	112	Disclosure of Material Transactions	1	N/A	N/A	PDF	When applicable	CA	FAD26 O
	113	Ending Surplus (Book value & Market value) for all Stochastic Scenarios	1	N/A	1	XLS	3/15, When applicable	Company	FAD30 D, L
	114	Form B (Holding Company Registration Statement)	1	N/A	1	PDF (Signed) Original signature page(s) required	4/30	NAIC	FAD500 K

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			Domestic		Foreign				
			CA	NAIC	CA				
	115	Form C (Summary of Registration Statement)	1	N/A	1	PDF (Signed) Original signature page(s) required	4/30	NAIC	FAD501 K
	116	Form F (Enterprise Risk Report)	1	N/A	N/A	PDF	4/30	NAIC	FAD502 Q
	117	Insurer Climate Risk Disclosure Survey	1	N/A	1	See notes	See notes	See notes	FAD204 M
	118	Premium Tax Return	1	N/A	1	---	When applicable	CA	C
	119	Special California Schedule P	1	N/A	1	PDF (Signed) & XLS Original signature page(s) required	3/1	CA	FAD152 J
	120	Valuation of Securities (A110)	1	N/A	1	PDF (Signed) & XLS Original signature page(s) required	3/1, 5/15 & as required	CA	FAD110 I

GENERAL INSTRUCTIONS

Contact Information

For questions regarding filings, please contact Financial Records Unit at (213)346-6423/[Financial\\_Records@insurance.ca.gov](mailto:Financial_Records@insurance.ca.gov) or visit the California Department of Insurance (“CDI”) website at: <http://www.insurance.ca.gov>.

Submission

All electronic filings must be made via the Online Assistance System for Insurer Submittals (“OASIS”). For documents requiring original signature(s)/certification/notarization, the electronic PDF file must contain the required signature(s)/certification/notarization.

All original signature pages must be mailed to:

California Department of Insurance  
Financial Analysis Division, Financial Records Unit  
300 South Spring Street, South Tower, 13<sup>th</sup> Floor  
Los Angeles, CA 90013

Original Signatures and Signature/Notarization/Certification

Refer to California Insurance Code Section (“CICS”) 903 and CICS 903.5 for guidance. For signature(s), please use BLUE INK.

Note: As of January 1, 2008, all documents notarized in the state of California must comply with Section 8202 of the Government Code and Section 1185 of the Civil Code in reference to establishing an affiant’s identity.

Late Filings

All filings must be submitted before 12:00 midnight of the due date. Any company that fails to make a timely and complete filing may be subject to a late filing fee. A late filing fee will be assessed for the first month and every month or fractional part thereof until the required filing is submitted. The Company is required to pay the late filing fee through OASIS.

Amended Filings

Amended items must be filed timely. If there are signature requirements for the original filing, same should be followed for any subsequent amendment. Please contact Financial Records Unit at (213) 346-6423 or [Financial\\_Records@insurance.ca.gov](mailto:Financial_Records@insurance.ca.gov) prior to submitting any amendment via OASIS.

Request for Extension/Exemption to File

Not all documents can be given an extension of time to file or to be exempted from filing. Please refer to applicable CIC or California Code of Regulations (“CCR”) for guidance. Unless otherwise specified in the CIC or CCR, the request must be received by the Department:

- For a domestic insurer, at least 30 days prior to the filing due date.
- For a foreign insurer, at least 10 days prior to the filing due date. The request must be accompanied by a copy of the domiciliary state insurance regulator’s approval letter.

For requests relating to Section IV - AUDIT/INTERNAL CONTROL RELATED REPORTS, please submit them via OASIS. For other requests, please e-mail them to Financial Records Unit at [Financial\\_Records@insurance.ca.gov](mailto:Financial_Records@insurance.ca.gov) directly.

NONE or N/A Filings

- For NAIC Submissions, see Official NAIC Annual Statement Blank for Supplemental Exhibits and Schedules Interrogatories.
- For CA Supplemental Submissions, when there is nothing to report or the form is not applicable, the word “NONE” or “N/A” must appear stamped/written on the required form. Company information must be filled in (e.g., Company name and NAIC #).

Column (1)	<b>Checklist</b>  Place an “x” in this column when mailing information to the state.
Column (2)	<b>Line #</b>  Line # refers to a standard filing number used for reference only. This line number may change from year to year.
Column (3)	<b>Required Filings</b>  Name of form or document to be filed.  Under Section III. ELECTRONIC FILING REQUIREMENTS: The <i>Annual Statement Electronic Filing</i> : includes the annual statement data and all supplements per the <i>Annual Statement Instructions</i> . This includes all detail investments schedules and other supplements for which the <i>Annual Statement Instructions</i> exempt printed detail. The <i>March .PDF Filing</i> is .pdf files for annual statement data, detail for investment schedules and supplements. The <i>Risk-Based Capital Electronic Filing</i> includes all risk-based capital data. The <i>Risk-Based Capital .PDF Filing</i> is the .pdf file for risk-based capital data. The <i>Separate Accounts Electronic Filing</i> includes the separate accounts annual statement and investment schedule detail. The <i>Separate Accounts .PDF Filing</i> is the .pdf file for the separate accounts annual statement and investment schedule detail. The <i>Supplemental Electronic Filing</i> includes all supplements due April 1. The <i>Supplemental .PDF Filing</i> is the .pdf file for all supplements due April 1. The <i>Quarterly Electronic Filing</i> includes the quarterly statement data. The <i>Quarterly .PDF Filing</i> is the .pdf for quarterly statement data. The <i>June .PDF Filing</i> is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.
Column (4)	<b>Number of Copies</b>  <ul style="list-style-type: none"><li>• XXX = California does not require this filing, if a copy is filed with the state of domicile and the data is filed electronically with the NAIC.</li><li>• N/A = Filing is required with the domiciliary state only.</li><li>• 0 = California domestic companies are not required to file.</li><li>• EO = Electronic only filing. Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.</li></ul>
Column (5)	<b>CA Required Electronic Filing Format</b>  <u>Adobe PDF (PDF)</u> For document requiring original signature(s)/certification/notarization, the PDF file must contain the required signature(s)/certification/notarization.  <u>MS Excel (XLS)</u> For document requiring an Excel version, the related form is provided on our Website. The Excel version does not require signature(s)/certification/notarization.  <i>Note: For Special California Schedule P (SCASP) &amp; Valuation of Securities (A-110) filings, please follow the naming standards on the SCASP &amp; A-110 instruction page.</i>
Column (6)	<b>Due Date</b>  Indicates the date on which the company must file the form.
Column (7)	<b>Form Source</b>  <ul style="list-style-type: none"><li>• NAIC = Company must obtain the forms from the appropriate vendor.</li><li>• CA = CDI will prescribe the forms with the filing instructions.</li><li>• Company = Company, or its representative is expected to provide the form based upon the appropriate state instructions or the NAIC <i>Annual Statement Instruction</i>.</li><li>• State of Domicile = Document issued by the domiciliary state insurance regulator.</li></ul>
Column (8)	<b>Applicable Notes</b>  This column contains references to the Notes that apply to each item listed on the checklist. It also contains the CDI form numbers (in red) for reference only.

NOTES

A	Certificate of Compliance	<ul style="list-style-type: none"><li>• Foreign insurer must file with the CDI a Certificate of Compliance issued by its state of domicile or port of entry insurance regulator.</li><li>• California domestic insurers that are required to file a Certificate of Compliance with other states should contact the Corporate and Regulatory Affairs Branch to obtain a copy.</li></ul> <div>California Department of Insurance Corporate and Regulatory Affairs Branch Re: Certificate of Compliance 45 Fremont Street, 24<sup>th</sup> Floor San Francisco, CA 94105 (415) 538-4154</div>
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<b>B</b>	California Trusteed Surplus Statement/Certificate of Deposit	Applies to alien insurer only. Refer to CICS 1591 for guidance.		
<b>C</b>	Premium Tax Return/Payments	<p>Tax forms, instructions &amp; information are available on the CDI website: <a href="http://www.insurance.ca.gov">http://www.insurance.ca.gov</a>. Under Insurers, click on Applications, Forms &amp; Filings and go to: Tax Forms, Instructions &amp; Information.</p> <p>For questions concerning the completion of the tax return, please contact the Premium Tax Audit Bureau at (213) 346-6097.</p> <p>For premium tax payment, please mail it to:</p> <table><tr><td><b><u>Mailing Address</u></b> <i>California Department of Insurance Tax Accounting/EFT Unit P.O. BOX 1918 Sacramento, CA 95812-1918</i></td><td><b><u>Overnight Mail</u></b> <i>California Department of Insurance Tax Accounting/EFT Unit 300 Capitol Mall, Suite 1400 Sacramento, CA 95814</i></td></tr></table>	<b><u>Mailing Address</u></b> <i>California Department of Insurance Tax Accounting/EFT Unit P.O. BOX 1918 Sacramento, CA 95812-1918</i>	<b><u>Overnight Mail</u></b> <i>California Department of Insurance Tax Accounting/EFT Unit 300 Capitol Mall, Suite 1400 Sacramento, CA 95814</i>
<b><u>Mailing Address</u></b> <i>California Department of Insurance Tax Accounting/EFT Unit P.O. BOX 1918 Sacramento, CA 95812-1918</i>	<b><u>Overnight Mail</u></b> <i>California Department of Insurance Tax Accounting/EFT Unit 300 Capitol Mall, Suite 1400 Sacramento, CA 95814</i>			
<b>D</b>	Contact Information for Actuarial Office	Please refer any inquiries to the Actuarial Office at: (213) 346-6164.		
<b>E</b>	Actuarial Opinion on “X” Factors	As required by California Code of Regulations Title 10, Section 2542.4 (b)(3)(G).		
<b>F</b>	Actuarial Statement of Reserve and Pricing Adequacy for Certain Separate Account Guarantees by the General Account	As required by CICS 10506.4(d)(1)(B).		
<b>G</b>	- Reasonableness of Assumptions Certification - Reasonableness & Consistency of Assumptions Cert.	Formerly referred to as “Certifications for equity indexed annuities” - As required by Actuarial Guideline XXXV.		
<b>H</b>	- Reasonableness of Assumptions Cert. for Implied Guaranteed Rate Method - Reasonableness & Consistency of Assumptions Cert. (Updated Average Market Value) - Reasonableness & Consistency of Assumptions Cert. (Updated Market Value)	Formerly referred to as “Certifications for equity indexed life insurance” - As required by Actuarial Guideline XXXVI.		
<b>I</b>	Valuation of Securities (A110)	<p>For insurers licensed to transact workers’ compensation insurance in California or authorized to reinsure the injury, disablement, or death portions of workers’ compensation policies. A110 filings must be submitted via OASIS. Please follow the naming standards on the A110 instruction page. Please note that there are two (2) separate filings:</p> <ul style="list-style-type: none"><li>As of December 31, 2013, due on March 1, 2014</li><li>As of March 31, 2014, due on May 15, 2014</li></ul>		
<b>J</b>	Special California Schedule P (SCASP)	<p>For insurers licensed to transact workers’ compensation insurance in California or authorized to reinsure the injury, disablement, or death portions of workers’ compensation policies. SCASP filings must be submitted via OASIS. Please follow the naming standards on the SCASP instruction page.</p> <p><i>Due date of filing: March, 1, 2014</i></p>		
<b>K</b>	Forms B and C (Holding Company Registration Statement and Summary)	Apply to California domestic and commercially domiciled insurers only.		
<b>L</b>	Actuarial Memorandum	Refer to instructions in the <u>2012 Actuarial Memorandum and Executive Summary</u> notice on the CDI website: <a href="http://www.insurance.ca.gov">http://www.insurance.ca.gov</a>		
<b>M</b>	Insurer Climate Risk Disclosure Survey	Check the CDI website: <a href="#">CLIMATE RISK DISCLOSURE SURVEY</a> for the latest information. For questions please email <a href="mailto:ClimateRiskSurvey@insurance.ca.gov">ClimateRiskSurvey@insurance.ca.gov</a> or call Randi Wood at (916) 492-3501.		
<b>N</b>	A & H Insurers/Reinsurers with Workers Compensation Exposures (FAD 151)	<ul style="list-style-type: none"><li>For insurers or reinsurers authorized to reinsure the injury, disablement, or death portions of workers’ compensation policies. Refer to our Website for the list of companies required to file Form 151 annually: <a href="http://www.insurance.ca.gov/0400-news/0200-studies-reports/1300-workers-compensation/index.cfm">http://www.insurance.ca.gov/0400-news/0200-studies-reports/1300-workers-compensation/index.cfm</a>.</li></ul> <p>Signed FAD 151 filings in PDF format must be submitted via OASIS. <i>Due date of filing: March 1, 2014</i></p> <ul style="list-style-type: none"><li>For companies that wish to be on the list, please submit filings in signed PDF format to <a href="mailto:FADWC@insurance.ca.gov">FADWC@insurance.ca.gov</a>.</li></ul>		
<b>O</b>	Disclosure of Material Transactions	Refer to CICS 1185 for guidance. When applicable, the report shall be filed within 15 days after the end of the calendar month in which the transactions occur.		
<b>P</b>	Disclosure of Iran-Related Investments	For your convenience, the <a href="#">Disclosure of Iran-Related Investments form</a> and the <a href="#">Department of General Services List</a> are being made available on our Website.		
<b>Q</b>	Form F (Enterprise Risk Report)	Refer to CICS 1215.4 (m) for guidance.		